

Instructions for Idaho Form 51

(Return this form only if you are making a payment.)

A. GENERAL INFORMATION

If you cannot file your Idaho tax return by April 15, 2004, you will be allowed an automatic six-month extension without filing a written request. To qualify for an automatic extension, you must file your tax return by October 15, 2004. However, an extension of time to file your return is not an extension of time to pay your tax. To avoid penalties, you must pay 80% of your current year income tax liability or 100% of the income tax reported on your income tax return for the preceding year, if one was filed. If you will owe \$50 or less, a payment is not required, however interest will be charged.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but cannot file by April 15, 2004, use Form 51 below to mail in your payment. Your payment must be postmarked by April 15, 2004.

B. TAX PAYMENT WORKSHEET

1. Total tax on your 2002 return. Form 40, line 44 less lines 38, 39, 48, 49, and 50; Form 40EZ, lines 9 and 11 less line 14; Form 43, line 63 less lines 59, 60, 67 and 68. 1. _____
2. Tax on your 2003 estimated taxable income. Form 40, line 22; Form 43, line 45 2. _____
3. Estimated additional income taxes for 2003. Form 40, lines 38 through 41; Form 43, lines 59 and 60. 3. _____
4. Estimated income tax credits for 2003. Form 40, line 34; Form 43, lines 46 through 55 4. _____
5. Add lines 2 and 3 and subtract line 4. 5. _____
6. Multiply line 5 by 80%. 6. _____
7. Enter the lesser of line 1 or line 6. 7. _____
8. Idaho income tax withheld. Form 40, line 50; Form 43, line 68 8. _____
9. Tentative payments 9. _____
10. 2003 income tax credits. Form 40, lines 46 through 48; Form 43, lines 65 and 66. 10. _____
11. Add amounts listed on lines 8, 9 and 10. 11. _____
12. Payment Due. Subtract line 11 from line 7. 12. _____

Payment of the amount on line 12 is the minimum amount required for a valid extension of time to file. To reduce the amount of interest you will owe when the return is filed, you may make a larger payment than required.

13. Additional amount 13. _____
14. TOTAL. Add lines 12 and 13. Enter the result here and on the Form 51 below. 14. _____

If no payment is being made, DO NOT return this form.

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ESTIMATED PAYMENT OF IDAHO INDIVIDUAL INCOME TAX

This payment is for tax year: ☐ 2003 ☐ 2004

Your first name and initial	Last name	Your Social Security Number ■
If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number ■
Address (number, street and apartment number)		

City, State and Zip Code

Filing Status: <input type="checkbox"/> Single <input type="checkbox"/> Married filing separately <input type="checkbox"/> Married filing joint return (List both names and social security numbers above) <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)	Amount paid
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Mail to: **Idaho State Tax Commission**
PO Box 56
Boise, ID 83756-0056